Statement-I

Finalisation of I. T. cases where refunds are due

CIT Charge	A.Y. 1999-2000	A.Y. 2000-01	A.Y. 2001-02	A.Y. 2002-03	A.Y. 2003-04
V	0	0	0	0	04
VI	0	0	0	5	3
VII	0	0	0	1144	693
VIII	0	0	0	352	3057
IX	0	0	0	12052	624
XI	0	0	2	17	—
XIV	0	0	0	183	24
DIT (Intt. Tax)	4	2	21	26	176
TOTAL:	4	2	23	13779	4636

Statement-II

Refund Claimed/due Exceedings Rs. 10 Lakhs

CIT Charge	A.Y. 1999-2000	A.Y. 2000-01	A.Y. 2001-02	A.Y. 2002-03	A.Y. 2003-04
VII	NIL	NIL	NIL	3	NIL
IX	NIL	NIL	NIL	NIL	NIL
XI	NIL	NIL	NIL	8	NIL
DIT (Intt. Tax)	4	2	7	19	0
TOTAL:	4	2	7	30	0

Tax-GDP ratio of States

933. SHRI SURESH PACHOURI: Will the Minister of FINANCE be pleased to state:

(a) the tax-GDP ratio, State-wise, during the last three years;

(b) whether the tax-GDP ratio of Madhya Pradesh has increased recently;

(c) how this compares with those of the Central Government and whether the Reserve Bank of India has expressed its concern on falling tax-GDP ratio; and

(d) the reasons for increased tax-GDP ratio of Madhya Pradesh and that of falling/stagnant ratio for Central Government?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) Statement containing the lastest available data on States' own tax-GSDP (Gross State Domestic Product) ratio for the last three years is annexed. *(See* below).

(b) and (c) While the tax-GSDP ratio of Government of Madhya Pradesh has increased by 0.8 percentage point between 2001 -02 and 2002-03 (R.E.) the tax-GDP ratio for the Central Government has increased by 0.9 percentage point during the same period.

The Reserve Bank of India in its report on Currency and Finance (2001 -02) expressed that the rise in revenue imbalances was contributed by a persistent fall in the tax buoyancy manifested in a decelerating tax-GDP ratio and downward rigidity in current expenditures due to growth in committed expenses, such as interest payments, subsidies and wages and salaries.

(d) The recent increase in tax-GSDP ratio of Madhya Pradesh has been attributed by the State Government as better compliance and improved tax administration.

The tax-GDP ratio of the Central Government has been in the range of 8.15 to 9.05 percent during the last three years on account of fall in the ratio of customs duties and excise duties to GDP. This was not completely off-set by the growth in the direct tax revenue. Extension of service tax and Government's commitment to remove exemptions is expected to result in an improvement in the tax-GDP ratio. In 2003-04, the tax GDP ratio of Central Government is budgeted to improve to 9.21 percent from 9.05 percent in the previous year.

Statement

STATE'S OWN TAX REVENUE AS % OF GSDP (Gross State Domestic Product at current prices)

(%)

States	2000-01 ACT	2001-02 ACT/RE	2002-03 RE/BE
Andhara Pradesh	7.8	7.8	8.1
Arunachal Pradesh	1.1	1.5	1.9
Assam	4.6	5.0	5.1
Bihar	3.8	2.9	3.1
Chhattisgarh		6.7	7.2
Delhi	7.1	7.4	7.6
Goa	8.3	8.5	9.9
Gujarat	7.6	7.2	6.6
Haryana	8.3	8.8	9.1
Himachal Pradesh	5.9	6.8	6.2
Jammu and Kashmir	5.1	5.5	5.5
Jharkhand		6.0	6.1
Karnataka	8.5	8.4	8.5
Kerala	8.2	7.7	8.7
Madhya Pradesh	5.8	5.2	6.0
Maharashtra	7.5	8.1	7.8
Manipur	1.1	1.5	2.2
Meghalaya	3.4	3.6	4.0
Mizoram	0.9	1.0	1.4
Nagaland	1.4	1.5	1.5
Orissa	5.3	5.6	6.3
Punjab	7.1	6.4	7.1
Rajasthan	6.4	6.3	6.6
Sikkim	5.2	6.1	4.6
Tamil Nadu	8.5	8.3	8.4
Tripura	2.8	3.0	2.8
Uttar Pradesh	5.4	4.7	5.1
Uttaranchal		4.6	4.9
West Bengal	4.1	4.7	4.8

Source: Finance Account/State Budget.

Note: Gross State Domestic Product (at current price) are estimated figures.